

Form **1040** Department of the Treasury—Internal Revenue Service (09) **2014** OMB No. 1545-0047 IRS Use Only—Do not write or staple in this space. See separate instructions.

Your first name and initial Last name Your social security number

If a joint return, spouse's first name and initial Last name Spouse's social security number

Home address (number and street), if you have a P.O. box, see instructions. Apt. no. Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Foreign country name Foreign province/state/country Foreign postal code

Filing Status

1 Single
 2 Married filing jointly (even if only one had income)
 3 Married filing separately. Enter spouse's SSN above and full name here.
 4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here.
 5 Qualifying widow(er) with dependent child

Check only one box.

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a.
 b Spouse

Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input type="checkbox"/> If child under age 17 qualifying for child tax credit (see instructions)

If more than four dependents, see instructions and check here

d Total number of exemptions claimed

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 7

8a Taxable interest. Attach Schedule B if required 8a

9a Tax-exempt interest. Do not include on line 8a 9a

9b Ordinary dividends. Attach Schedule B if required 9b

10 Qualified dividends 10

10 Taxable refunds, credits, or offsets of state and local income taxes 10

11 Alimony received 11

12 Business income or (loss). Attach Schedule C or C-EZ 12

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 13

14 Other gains or (losses). Attach Form 4797 14

15a IRA distributions 15a b Taxable amount 15b

16a Pensions and annuities 16a b Taxable amount 16b

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17

18 Farm income or (loss). Attach Schedule F 18

19 Unemployment compensation 19

20a Social security benefits 20a b Taxable amount 20b

21 Other income. List type and amount 21

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22

Adjusted Gross Income

23 Educator expenses 23

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24

25 Health savings account deduction. Attach Form 8889 25

26 Moving expenses. Attach Form 3903 26

27 Deductible part of self-employment tax. Attach Schedule SE 27

28 Self-employed SEP, SIMPLE, and qualified plans 28

29 Self-employed health insurance deduction 29

30 Penalty on early withdrawal of savings 30

31a Alimony paid b Recipient's SSN 31a

32 IRA deduction 32

33 Student loan interest deduction 33

34 Tuition and fees. Attach Form 8817 34

35 Domestic production activities deduction. Attach Form 8803 35

36 Add lines 23 through 35 36

37 Subtract line 36 from line 22. This is your adjusted gross income 37

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Tax and Credits

38 Amount from line 37 (adjusted gross income) 38

39a Check You were born before January 2, 1950, Blind. Total boxes checked 39a
 b Spouse was born before January 2, 1950, Blind. checked 39b

If your spouse itemizes on a separate return or you were a dual-status alien, check here

Standard Deduction For—

40 People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.
 41 All others.

41 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 41

42 Subtract line 40 from line 38 42

43 Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions 43

44 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 44

45 Tax (see instructions). Check if any from: a Form(s) 9814 b Form 4972 c 45

46 Alternative minimum tax (see instructions). Attach Form 6251 46

47 Excess advance premium tax credit repayment. Attach Form 8962 47

48 Add lines 44, 45, and 46 48

49 Foreign tax credit. Attach Form 1116 if required 49

50 Credit for child and dependent care expenses. Attach Form 2441 50

51 Education credits from Form 8863, line 19 51

52 Retirement savings contributions credit. Attach Form 8880 52

53 Child tax credit. Attach Schedule 8812, if required 53

54 Residential energy credits. Attach Form 5695 54

55 Other credits from Form: a 3900 b 8801 c 55

56 Add lines 48 through 54. These are your total credits 56

57 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- 57

58 Self-employment tax. Attach Schedule SE 58

59 Unreported social security and Medicare tax from Form: a 4197 b 8919 59

60a Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 60a
 b Household employment taxes from Schedule H 60b
 c First-time homebuyer credit repayment. Attach Form 5405 if required 60c

61 Health care: individual responsibility (see instructions) Full-year coverage 61

62 Taxes from: a Form 9859 b Form 8960 c Instructions; enter code(s) 62

63 Add lines 56 through 62. This is your total tax 63

Payments

64 Federal income tax withheld from Forms W-2 and 1099 64

65 2014 estimated tax payments and amount applied from 2013 return 65

66a Earned income credit (EIC) 66a
 b Nontaxable combat pay election 66b

67 Additional child tax credit. Attach Schedule 8812 67

68 American opportunity credit from Form 8863, line 8 68

69 Net premium tax credit. Attach Form 8962 69

70 Amount paid with request for extension to file 70

71 Excess social security and tier 1 RRTA tax withheld 71

72 Credit for federal tax on fuels. Attach Form 4136 72

73 Credits from Form: a 2439 b Refined c Refined d 73

74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments 74

Refund

75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid 75

76a Amount of line 75 you want refunded to you. If Form 8878 is attached, check here 76a
 b Routing number c Type: Checking Savings
 d Account number

77 Amount of line 75 you want applied to your 2015 estimated tax 77

78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions 78

79 Estimated tax penalty (see instructions) 79

You Owe

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. No

Third Party Designee

Designee's name Phone no. Personal identification number (PIN)

Sign Here

Under penalty of perjury, I declare that I have prepared this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature Date Your occupation Daytime phone number

Spouse's signature, if a joint return, both must sign. Date Spouse's occupation

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date

Firm's name Firm's EIN Phone no.

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For those receiving SS benefits, the law requires any amount on line 20a be added to line 37. Line 20a plus line 37 equals the adjusted gross income.

- Allowable deductions include:**
- ✓ Educator Expenses (line 23)—for qualified educators only
 - ✓ Alimony Paid (line 31a)
 - ✓ Student loan interest (line 33)—Only the interest may be deducted, NOT the loan amount.
 - ✓ Tuition and Fees (line 34)—This is for post-secondary (higher) education expenses only. Can only be counted as a deduction if entered on line 23. If entered on line 50 the amount is used as a tax credit; therefore, is NOT allowed as a deduction.

Education Credits (line 50)—If post-secondary (higher) education expenses are entered on line 50 they ARE NOT allowed as a deduction since those expenses are being used as a tax credit.